



16. Prerequisite(s):  Yes  No  
 MGMT 482/WTRM 401 – Survey of Water Management Fundamentals and Practice in California

17. Corequisite(s):  Yes  No

18. Documentation attached:  
 Syllabus  Detailed Course Outline

19. If this course has been offered as a topic, please enter topic abbreviation, number, and suffix:\*

20. How often will this course be offered once established? \*      Once every year

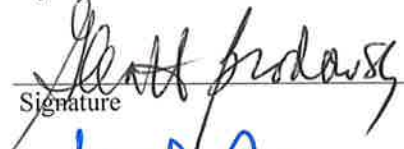

**PROGRAM DIRECTOR/CHAIR - COLLEGE CURRICULUM COMMITTEE SECTION:**  
*(Mandatory information – all items in this section must be completed.)*

21. Does this course fulfill a requirement for any major (i.e., core course or elective for a major, majors in other departments, minors in other departments)?  Yes  No

If yes, please specify:

22. Does this course impact other discipline(s)? *(If there is any uncertainty as to whether a particular discipline is affected, check "yes" and obtain signature.)*  Yes  No

If yes, obtain signature(s). Any objections should be stated in writing and attached to this form.

Management/HR FINANCE Discipline	 Signature	1-25-16 Date	<input checked="" type="checkbox"/> Support <input type="checkbox"/> Oppose
MANAGEMENT/HR Discipline Finance	 Signature	2-15-16 Date	<input checked="" type="checkbox"/> Support <input type="checkbox"/> Oppose

**SIGNATURES : (COLLEGE LEVEL) :**

1. Originator (please print or type name) ALAN K. STYLES Date 12-17-15

2. Program Director/Chair [Signature] Date 12-18-15

3. College Curriculum Committee [Signature] Date 12-21-15

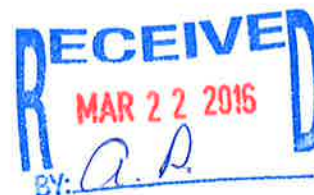
4. College Dean (or Designee) \_\_\_\_\_ Date \_\_\_\_\_

**(UNIVERSITY LEVEL)**

5. UCC Committee Chair \_\_\_\_\_ Date \_\_\_\_\_

6. Vice President for Academic Affairs (or Designee) \_\_\_\_\_ Date \_\_\_\_\_

7. President (or Designee) \_\_\_\_\_ Date \_\_\_\_\_



\* If Originator is uncertain of this entry, please consult with Program/Department Director/Chair.

**College of Business Administration and Extended Learning  
California State University - San Marcos  
Spring 2017**

**MODULE 3 ~ Finance and Professional Relations for Water Managers**

**Course Leader:** Tom Scaglione  
**Class Room:** Unknown at this time  
**Class Meeting Time:** Wednesday, 6:00pm – 8:50pm, 25JAN2017 to 3MAY2017  
**Office:** Markstein Hall, Room 435  
**Office Hours:** Thurs 9:00pm to 10:00pm, and by appointment  
**Phone:** (760) 744-0460, ext 278  
**E-mail:** tscaglione@vwd.org

**COURSE DESCRIPTION:**

*Module 3 Finance and Professional Relations for Water Managers*

This course examines the core concepts and problems of two separate yet related fields. The finance component deals with budgeting, rate determination, revenue sources, financial planning, capital improvement planning, accounting, and bonds. This class will also address efficient organizational structure for water agencies. Likewise, it explores the complexities of maintaining professional relations with board members, the media, employees, and customers, including basics of employment law, labor negotiations, conflict resolution, investigation and discipline, and grievances.

**COURSE STUDENT LEARNING OBJECTIVES:**

*General:*

Students will enhance and refine their general knowledge of financial and human policies, practices and institutions encountered within the California water industry.

*Specific:*

- Understand the primary issues involved in using tiered rate structures to enhance conservation  
Learn standardized methods of accounting and reporting
- Develop projections and budgets
- Understand rates, revenues, and rate setting
- Explain capital improvement planning and financing
- Discuss investments and cash management
- Discuss internal controls and audits
- Understand principles and guideline of labor negotiations
- Learn basic employment law
- Discuss employee-related investigations and discipline
- Discuss organizational development and administration

**COURSE MATERIALS AND OTHER REQUIRED MATERIALS:**

*Required:*

[Ann T. Bui, Editor, Financial Management for Water Utilities: Principles of Finance, Accounting, and Management Controls, American Water Works Association, 2012

ISBN 9781583218594. Or

M5 Water Utility Management, American Water Works Association, 2005, ISBN 9781583213612]

And

[TBD]

*Additional Required Resources:*

The instructor will post class materials and grades on the Cougar Courses site for the course accessible ONLY to students enrolled in this course. You are expected to access this website on a regular basis. ***You MUST have access to a reliable Internet connection and computer for this course.***

*Additional Readings:*

The course instructor may post articles or other material to the Cougar Courses site that will be referred to during this course.

**PREREQUISITES:**

Enrollment within the Certificate of Water Resources Management & Leadership Program or permission of instructor.

**STUDENTS WITH DISABILITIES:**

Students with disabilities who require academic accommodations must be approved for services by providing appropriate and recent documentation to the Office of Disabled Student Services (DSS). This office is located in Craven Hall 4300, and can be contacted by phone at (760) 750-4905, or TDD (760) 750-4909. Students authorized by DSS to receive accommodations should meet with me during my office hours or in a more private setting in order to ensure your confidentiality.

**CONDUCT OF CLASS:**

This class will utilize a mixture of lecture, in-class discussions, online formats and guest speakers for coverage of topics. Success in this class will require active learning by students and professors. Keeping current with assigned reading and class participation are required components of this course. Participation extends beyond class attendance to include asking questions (in and out of class), involvement in class discussions and identifying current examples relevant to the course subject matter.

Students are expected to act in a professional manner at all times during class. You are expected to be familiar with the University Code of Conduct ([http://www.csusm.edu/academic\\_programs/catalog/](http://www.csusm.edu/academic_programs/catalog/)).

**ALL CELL/DIGITAL PHONES, PAGERS, PDA'S, LAPTOPS OR OTHER ELECTRONIC EQUIPMENT MUST BE TURNED OFF BEFORE ENTERING THE CLASSROOM.** If your phone, pager or PDA rings or vibrates during class you will be asked to leave the classroom and we reserve the right not to allow you to return for the remainder of the class.

No recording of the class (or broadcast in any form) allowed without prior written permission of the instructors.

**No food should be eaten during class.**

**GRADING:**

Your final grade in this course will be determined based on the following:

Final Examination	30%	(NOTE: This format can be changed. For example, take-
Midterm Examination	25%	exams, oral presentations, etc, can be used---up to you
Assignments and homework	25%	as the professor of record.)
Quizzes	<u>20%</u>	

Total	<u>100%</u>
Grade of	
A	90-100%
B+	86-89%
B	80-85%
C+	76-79%
C	70-75%
D	60-69%
F	< 60%

**ASSIGNMENTS:**

Students will complete a one page paper for each assignment on a selected topic covered in the class. Each paper will require students to illustrate their understanding of the topics.

**REPORTING OF GRADES:**

Students can access their personal grade during the course at the Cougar Courses site for this course. We will not provide scores for any assignment, exam, or quiz via the telephone or e-mail. Please present all questions regarding grading of an assignment or examination in writing for our review no later than two weeks after the assignment/examination was due.

**ACADEMIC DISHONESTY:**

All students are expected to be academically honest. Reasonable efforts will be taken to discourage cheating. Please refer to the University Code of Conduct and Code of Academic Honesty. Any student violating the Code of Conduct and/or Code of Academic Honesty will be reported to the Office of the Dean of Students and the instructor will request the most severe sanctions available to the Dean of Students. Pay particular attention to plagiarism and unauthorized co-operation with other students when completing class assignments. It is your responsibility to be aware of the Code of Conduct and Code of Academic Honesty and understand clearly what constitutes violations such as plagiarism – ignorance is not an excuse! If you have any questions on academic honesty issues in this course, do not hesitate to contact me.

**TENTATIVE CLASS SCHEDULE:**

Class	Topic	Reading	Assignment
Jan 25	Accounting and reporting – distinguish finance from accounting; introduction to finance; example org charts; accounting as an information system; identifying, understanding and analyzing financial statements; other required reporting	Chapters 1, 2, 3, 5, 6, and 8	Write a 250 to 500 word report relating a "Hot Topic" to a specific water agency's Annual Financial Report.
Feb 2	Projections, budgets, long-range financial planning; government vs private budgeting; special district vs municipal budgets; identifying stakeholders, objectives and assumptions; social, economic, legislative, regulatory, and environmental impacts to budgets; participative and zero-based budgets; presenting budgets to elected officials, reserve policies and management	Chapters 4 and 7	TBA
Feb 9	Rates, revenues, and rate setting – identify various rates and how costs are recovered; cost of service studies; propositions 218 and 26; pricing reclaimed water;	Chapters 9, 10 and 11	Write a 250 to 500 word report on any law suit against a water

	conservation pricing; how rates are set, presented to elected officials, and adopted;		agency for not complying with Prop 218 or 26
Feb 16	Capital improvement planning and financing – identifying capital needs, master plan, urban water management plan, financing options and considerations, debt covenant compliance, required disclosures, rating agency considerations, investor relations	Chapters 12, 14, and 18	
Feb 23	Treasury, cash, and investment management	TBA	Midterm Exam
Mar 2	Audit, internal controls, and fraud – identify types and examples of fraud; elements of fraud; internal control objectives, elements and procedures; internal audit function	Chapters 19 and 20	TBA
Mar 9	Water loss and conservation accounting – identify demand and uses of water; accounting for billed vs unbilled water; SBx7 and SWRCB requirements, accounting, and projections	TBA	
Mar 16	Employment Law – identify rights and responsibilities, review common law cases relevant to public entities		
Mar 23	No Class – Spring Break		
Mar 30	Investigation and discipline and grievances		
Apr 6	Labor negotiations – union vs non-union		Midterm Exam
Apr 13	Organizational development – discuss recruitment steps, internal vs external recruitment, motivation, training, feedback, succession planning		
Apr 20	Customer Service and Public Relations – messaging, dealing with the media,		
Apr 27	Elected Officials and Management Relations		
May 4	Professional ethics and conflict management – code of conduct, FPPC, Brown Act, emotional intelligence, common sense		
May 11	Policy development, Data and Document Management		Final

Tom,

All above looks fine. We can talk about some alternative methods of grading and share ideas. I would definitely incorporate something about examples and how to deal with board relations and interference. Maybe something on grievances? Lastly, let's think about reading for the professional relations section, maybe something on conflict management, etc? Although we have until 2017 before the course begins, we will need to buff this out for the transition from non-credit to transcript credit much sooner.

Thanks,  
Lee